

**NATBONY REPLY DECLARATION**  
**EXHIBIT 11**



***Puerto Rico Department of Treasury***  
***Treasury Single Account ("TSA") FY 2018 Cash Flow***  
***As of July 14, 2017***

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## Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report, supporting schedules and budget to actual variance analysis.
- TSA means the Commonwealth's main operational account in which substantially most Governmental public funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA. Furthermore, from time to time, the TSA also includes amounts held in custody by the Secretary of the Treasury for the payment of current pension benefits, including amounts deposited by the ERS, TRS and JRS.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Data for TSA inflows/outflows is reported daily/weekly from various systems:
  - Cash Flow Actual Results - Source for the actual results is the TSA Cash Flow. Data is received on a daily basis.
  - Schedule A - Collections - Source for collections information is the DTPR collections system. Data is provided on a weekly basis.
  - Schedule B - Agency Collections - Source for the agency collections is DTPR. Data is received on a daily basis.
  - Schedule C - Federal Fund Receipts - Source for the federal funds receipts is DTPR. Data is received on a daily basis.
  - Schedule D - Net Payroll - Source for net payroll information is the DTPR Rhum Payroll system. Data is received on a weekly basis.
  - Schedule E - Vendor Payments - The source for vendor payments is the Bank checks paid report and a report from the DTPR PRIFAS system.
  - Schedule F - Other Legislative Appropriations - Source for the other legislative appropriations is DTPR. Data is received on a daily basis.
  - Schedule G - Central Government - Partial Inventory of Known Short Term Obligations - Sources are DTPR. Data is received on a weekly basis.
- Data limitations and commentary:

The government has focused on the seven schedules above because the team has been able to access reliable, timely, and detailed data to support these items. The government continues to work with DTPR and other parties to access additional reliable data that would help us provide detail in the future for other line items in the Cash Flow. One specific area the team is making headway with is the "other payroll" line. Timing updates for detailed data regarding this line item will be provided when available. Please note that weekly cash versus forecast variances will not be available until August 4th. Please refer to this section in future weekly reports for additional updates.

## Glossary

### Term

### Definition

<b>AACA</b>	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
<b>Act 154</b>	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2017.
<b>AFI/RBC</b>	- Infrastructure Financing Authority.
<b>Agency Collections</b>	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
<b>ASC</b>	- Compulsory Liability Insurance, private insurance company.
<b>ASSMCA</b>	- Administración de Servicios de Salud Mental y Contra la Adicción, or Mental Health and Addiction Services Administration, is an agency of the Commonwealth of Puerto Rico.
<b>Bank Checks Paid</b>	- A report provided by the Bank that is utilized to determine vendor payments.
<b>Checks in Vault</b>	- Refers to checks issued but physically kept in vault.
<b>Collections</b>	- Collections made by the Department of the Treasury (Treasury) at collection posts and/or the Treasury revenue collection systems; such as income taxes, excise taxes, fines and others.
<b>Contingency</b>	- Reserve account in DTPR cash flow. Related to E&Y's Expense reconciliation adjustment as per the Fiscal Plan certified on March 13, 2017.
<b>DTPR</b>	- Department of the Treasury of Puerto Rico.
<b>EQB</b>	- Environmental Quality Board, or Junta Calidad Ambiental, is an agency of the Commonwealth of Puerto Rico.
<b>ERS</b>	- Employees Retirement System means the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, a statutory trust created by Act No. 447 of May 15, 1951, as amended, to provide pension and other benefits to retired employees of the Commonwealth, its public corporations and municipalities. ERS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
<b>General Fund</b>	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
<b>DTPR Collection System</b>	- This is the software system that DTPR uses for collections.
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>JRS</b>	- Judiciary Retirement System means the Retirement System for the Judiciary of the Commonwealth of Puerto Rico, a statutory trust created to provide pension and other benefits to retired judges of the Judiciary Branch of the Commonwealth. JRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
<b>Net Payroll</b>	- Net payroll is equal to gross payroll less tax withholdings and other deductions.
<b>Nutrition Assistance Program</b>	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
<b>PR Solid Waste</b>	- Puerto Rico Solid Waste Authority.
<b>PRHA</b>	- Puerto Rico Housing Authority.
<b>PRIFAS</b>	- Puerto Rico Integrated Financial Accounting System.
<b>RHUM System</b>	- This is the software system that DTPR uses for payroll.
<b>SIFC</b>	- State Insurance Fund Corporation.
<b>Special Revenue Funds</b>	- Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
<b>SSA</b>	- Social Security Administration.
<b>TRS</b>	- Teachers Retirement System means the Puerto Rico System of Annuities and Pensions for Teachers, a statutory trust created to provide pension and other benefits to retired teachers of the Puerto Rico Department of Education and to the employees of the Teachers Retirement System. TRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
<b>TSA</b>	- Treasury Single Account means the Commonwealth's main operational account in which substantially all Commonwealth public funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval.
<b>Unrecorded Invoices</b>	- Invoices that have been physically captured but are currently being manually entered into an Excel ledger DTPR. These invoices have not been captured in the accounting system.

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**As of July 14, 2017**

*Executive Summary - TSA Cash Flow Actual Results for the Week Ended July 14, 2017*

(figures in \$000s)		Schedule	Actual	YTD Actual
			7/14	7/14
<u>Inflows</u>				
1	General & Special Revenue Fund Inflows (a)		\$336,064	\$431,238
2	Retirement System Inflows		—	—
3	Other Inflows		207,108	\$246,139
4	Total Inflows		\$543,171	\$677,377
<u>Outflows</u>				
5	Payroll and Related Costs		(146,301)	(178,603)
6	Pension Benefits		(84,382)	(84,336)
7	Appropriations - All Funds		(\$167,585)	(\$167,585)
8	Vendor Disbursements (b)	E	(39,332)	(75,705)
9	Other Disbursements - All Funds (c)		(94,545)	(\$122,416)
10	Total Outflows		(\$532,145)	(\$628,645)
11	Net Cash Flows Excluding Debt Service, Fiscal Cliffs and Measures		\$11,027	\$48,732
12	Bank Cash Position, Beginning (d)		\$1,837,264	\$1,799,559
13	Bank Cash Position, Ending (d)		\$1,848,291	\$1,848,291

**Comments**

-None.

**Footnotes:**

(a) Reserve for tax returns (\$480 million) has not been deducted. Includes Special Revenue Fund portion of posted collections.

(b) Includes payments to third-party vendors as well as intergovernmental payments to other agencies.

(c) Excludes vendor disbursements.

(d) Excludes Clawback Accounts collected prior to June 2016 and deposited in accounts at Bank and GDB of \$146 million and \$144 million, respectively.

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As of July 14, 2017

TSA Cash Flow Actual Results for the Week Ended July 14, 2017

(figures in \$000s)		Schedule	Actual 7/14	YTD Actual 7/14
<b><u>General &amp; Special Revenue Fund Inflows</u></b>				
1	Collections (a)	A	\$242,128	\$322,596
2	Agency Collections	B	7,734	12,463
3	Sales and Use Tax		21,950	25,134
4	Excise Tax through Bank		64,140	64,140
5	Rum Tax		112	6,905
6	Electronic Lottery		—	—
7	Subtotal - General & Special Revenue Fund Inflows		\$336,064	\$431,238
<b><u>Retirement System Inflows</u></b>				
8	Contributions From Pension Systems		—	—
9	Pension System Asset Sales		—	—
10	Subtotal - Retirement System Inflows		—	—
<b><u>Other Inflows</u></b>				
11	Federal Fund Receipts	C	204,249	226,723
12	Other Inflows (b)		2,859	19,416
13	Subtotal - Other Inflows		\$207,108	\$246,139
14	<b>Total Inflows</b>		<b>\$543,171</b>	<b>\$677,377</b>
<b><u>Payroll Outflows</u></b>				
15	Net Payroll	D	(67,088)	(68,220)
16	Other Payroll Related Costs - (SSA, SIFC, Health Insurance) (c)		(55,632)	(67,871)
17	Gross Payroll - PR Police Department (d)		(23,581)	(42,512)
18	Subtotal - Payroll and Related Costs		(146,301)	(178,603)
19	Pension Benefits		(84,382)	(84,336)
<b><u>Appropriations - All Funds</u></b>				
20	Health Insurance Administration - ASES		(142,251)	(142,251)
21	University of Puerto Rico - UPR		—	—
22	Muni. Revenue Collection Center - CRIM		—	—
23	Highway Transportation Authority - HTA		—	—
24	Public Buildings Authority - PBA		(5,859)	(5,859)
25	Other Government Entities		(19,475)	(19,475)
26	Subtotal - Appropriations - All Funds		(\$167,585)	(\$167,585)
<b><u>Other Disbursements - All Funds</u></b>				
27	Vendor Disbursements (e)	E	(39,332)	(75,705)
28	Other Legislative Appropriations (f)	F	(10,997)	(10,997)
29	Tax Refunds		(37,451)	(40,704)
30	Nutrition Assistance Program		(46,096)	(70,715)
31	Other Disbursements		—	—
32	Contingency		—	—
33	Tax Revenue Anticipation Notes		—	—
34	Subtotal - Other Disbursements - All Funds		(\$133,876)	(\$198,121)
35	<b>Total Outflows</b>		<b>(\$532,145)</b>	<b>(\$628,645)</b>
36	<b>Net Cash Flows Excluding Debt Service, Fiscal Cliffs and Measures</b>		<b>\$11,027</b>	<b>\$48,732</b>
37	Bank Cash Position, Beginning (g)		\$1,837,264	\$1,799,559
38	<b>Bank Cash Position, Ending (g)</b>		<b>\$1,848,291</b>	<b>\$1,848,291</b>

Footnotes:

(a) Reserve for tax returns (\$480 million) has not been deducted. Includes Special Revenue Fund portion of posted collections.

(b) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, and others.

(c) Related to employee withholdings, social security, insurance, and other deductions.

(d) Police payroll is reflected individually because it is paid through a separate bank account.

(e) Includes payments to third-party vendors as well as intergovernmental payments to other agencies.

(f) This refers to General Fund appropriations to non-TSA entities such as Legislative Assembly, Correctional Health, Comprehensive Cancer Center, and others.

(g) Excludes Clawback Accounts collected prior to June 2016 and deposited in accounts at Bank and GDB of \$146 million and \$144 million, respectively.

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Schedule A: Collections Detail

As of July 14, 2017

(figures in \$000s)		Actual	YTD
		7/14	FY18
<b>General Fund:</b>			
1	Individuals	\$48,219	\$87,190
2	Corporations	36,682	46,182
3	Non Residents Withholdings	49,287	52,575
4	Act 154	140,510	142,901
5	Alcoholic Beverages	1,466	3,768
6	Cigarettes	3,778	6,077
7	Motor Vehicles	8,711	16,214
8	Other General Fund	8,137	12,514
9	<b>Total General Fund</b>	<b>\$296,789</b>	<b>\$367,422</b>
<b>Special Revenue Funds: (a)</b>			
10	AACA Pass Through	1,399	3,349
11	AFI/RBC Pass Through	659	704
12	ASC Pass Through	1,554	2,706
13	HTA Pass Through	27,113	32,836
14	Other Special Revenue Fund	1,905	3,947
15	<b>Total Special Revenue Funds</b>	<b>\$32,629</b>	<b>\$43,541</b>
16	<b>Total Collections from DTPR Collections System</b>	<b>\$329,419</b>	<b>\$410,963</b>
17	<b>Unposted Collections (b)</b>	<b>(\$87,291)</b>	<b>(\$88,367)</b>
18	<b>Total Collections</b>	<b>\$242,128</b>	<b>\$322,596</b>

Source: DTPR, collection system

Footnotes:

(a) Special Revenue Fund Collections are pledged to specific public corporations and are known as "pass-through" accounts.

(b) Due to timing. Information in collection system is available prior to actual cash deposits.



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*Schedule B: Agency Collections Detail*

**As of July 14, 2017**

		Actual	YTD
		7/14	FY18
<i>(figures in \$000s)</i>			
<b><u>Agency</u></b>			
1	Health	\$1,190	\$3,108
2	Treasury	727	1,109
3	Education	113	464
4	Natural and Environ. Resources	58	235
5	Horse Racing Industry and Sport Adm.	114	234
6	Emergency Medical Services Corps	141	258
7	Treasury	61	164
8	Office Commissioner of Insurance	39	119
9	Labor and Human Resources	47	184
10	Human Resources Office	90	166
11	Public Services Commission	43	112
12	Environmental Quality Board	43	109
13	Correction and Rehabilitation	160	221
14	General Services Adm.	135	193
15	Industrial Tax Exemption Office	28	79
16	Housing	539	573
17	Permit Mg. Office & Planning Board	29	51
18	Office Finan. Inst. Commissioner	2,819	2,838
19	Others (a)	1,357	2,247
20	<b>Total</b>	<b>\$7,734</b>	<b>\$12,463</b>

Source: DTPR

**Footnotes:**

(a) Inflows related to ASSMCA, Department of Transportation and Public Works, Firefighters Corps, Department of Agriculture, and others.

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*Schedule C: Federal Funds Receipts Detail*

**As of July 14, 2017**

		Actual	YTD
		7/14	FY18
<i>(figures in \$000s)</i>			
<b><u>Agency</u></b>			
1	Education	\$6,329	\$16,437
2	Adm. Socioeconomic. Dev. Family	63,292	69,410
3	Health	132,262	135,714
4	Vocational Rehabilitation Adm.	36	806
5	Families and Children Adm.	96	563
6	Environmental Quality Board	52	157
7	Family	—	60
8	Others (a)	2,182	3,576
9	<b>Total</b>	<b>\$204,249</b>	<b>\$226,723</b>

Source: DTPR

**Footnotes:**

(a) Inflows related to the Human Resources Office, Public Services Commission, Environmental Quality Board, Department of Correction and Rehabilitation, and others.

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*Schedule D: Net Payroll Detail*

**As of July 14, 2017**

	Actual	YTD
(figures in \$000s)	7/14	FY18
<b><u>General Fund</u></b>		
1 Education	\$18,928	\$19,005
2 Correction and Rehab	10	10
3 Health	2,104	2,157
4 All Other Agencies (a)	2,788	2,840
5 <b>Total General Fund</b>	<b>\$23,829</b>	<b>\$24,013</b>
<b><u>Special Revenue Funds</u></b>		
6 Education	24	24
7 Correction and Rehab	—	—
8 Health	664	665
9 All Other Agencies (a)	3,226	3,263
10 <b>Total Special Revenue Funds</b>	<b>\$3,914</b>	<b>\$3,952</b>
<b><u>Federal Funds</u></b>		
11 Education	15,571	\$15,611
12 Correction and Rehab	4,876	4,881
13 Health	2,100	2,102
14 All Other Agencies (a)	17,069	17,153
15 <b>Total Federal Funds</b>	<b>\$39,616</b>	<b>\$39,747</b>
16 <b>Total Net Payroll from Payroll System</b>	<b>\$67,360</b>	<b>\$67,711</b>
17 <b>Unreconciled Net Payroll (b)</b>	<b>(\$271)</b>	<b>\$509</b>
18 <b>Total Net Payroll (c)</b>	<b>\$67,088</b>	<b>\$68,220</b>

Source: DTPR, Rhum system

**Footnotes:**

(a) Includes Firefighter Corps, National Guard, Public Housing Administration, Natural Resources Administration, and others.

(b) Due to timing. In addition, EQB net payroll is not included in Rhum payroll system and has not been provided by DTPR.

(c) Net payroll is equal to gross payroll less tax withholdings and other deductions.

**Puerto Rico Department of Treasury | AAFAF**  
*Schedule E: Vendor Disbursements Detail*

**As of July 14, 2017**

	Actual 7/14	YTD FY18
<i>(figures in \$000s)</i>		
<b><u>General Fund</u></b>		
1 Education	\$9,587	\$13,354
2 Justice	82	3,053
3 Health	719	5,652
4 All Other Agencies (a)	6,083	12,002
5 <b>Total General Fund</b>	<b>\$16,471</b>	<b>\$34,060</b>
<b><u>Special Revenue Funds</u></b>		
6 Education	330	711
7 Justice	48	61
8 Health	743	1,512
9 All Other Agencies (a)	3,941	7,294
10 <b>Total Special Revenue Funds</b>	<b>\$4,318</b>	<b>\$8,835</b>
<b><u>Federal Funds</u></b>		
11 Education	5,030	11,094
12 Justice	660	1,208
13 Health	3,783	8,067
14 All Other Agencies (a)	5,539	7,584
15 <b>Total Federal Funds</b>	<b>\$15,012</b>	<b>\$27,953</b>
16 <b>Total Vendor Disbursements from System</b>	<b>\$35,801</b>	<b>\$70,849</b>
17 <b>Unreconciled Vendor Disbursements (b)</b>	<b>\$3,530</b>	<b>\$4,856</b>
18 <b>Total Vendor Disbursements</b>	<b>\$39,332</b>	<b>\$75,705</b>

Source: Bank checks paid report and DTPR, PRIFAS system

**Footnotes:**

(a) Includes ASSMCA, Fighfighters Corps, Emergency Medical Corps, Natural Resources Administration, and others.

(b) Pending reconciliation.

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**As of July 14, 2017**

*Schedule F: Other Legislative Appropriations Detail*

	Actual	YTD
<i>(figures in \$000s)</i>	<b>7/14</b>	<b>FY18</b>
<b><u>Agency</u></b>		
Correctional Health	\$3,619	\$3,619
Office of the Comptroller	3,113	3,113
Comprehensive Cancer Center	1,042	1,042
Martín Peña Canal ENLACE Project Corporation	911	911
Housing Financing Authority	790	790
Musical Arts and Stagecraft Corporation	519	519
Conservatory of Music	309	309
Fine Arts Center Corporation	198	198
Puerto Rico Education Council	170	170
Solid Waste Authority	155	155
Others (a)	172	172
<b>Total Other Legislative Appropriations</b>	<b>\$10,997</b>	<b>\$10,997</b>

Source: DTPR

**Footnotes:**

*(a) Includes the Federal Affairs Administration, Center for Research Education and Medical Services for Diabetes, Culebra Conservation and Development Authority, and others.*

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As of July 14, 2017

Central Government - Partial Inventory of Known Short Term Obligations

(figures in \$000s)

Obligation Type	Checks in Vault (a)
3rd Party Vendor Invoices	\$ -
Intergovernmental Invoices	588
<b>Total</b>	<b>\$ 588</b>

Source: DTPR

Footnotes:

(a) Refers to checks issued but physically kept in vault.

Obligation Type	Recorded Invoices (a)
3rd Party Vendor Invoices	\$ 51,820
Intergovernmental Invoices	66,923
<b>Total</b>	<b>\$ 118,743</b>

Source: DTPR

Footnotes:

(a) Refers to invoices/vouchers approved for payment by the agencies but checks not released.

Obligation Type	Unrecorded Invoices (a)
3rd Party Vendor Invoices	\$ 273,779
Intergovernmental Invoices	127,832
<b>Total</b>	<b>\$ 401,611</b>

Source: DTPR (b)

Footnotes:

(a ) Represents unrecorded invoices for the largest 13 agencies, by budget. Please see below:

- Police Department
- Department of Education
- Department of Justice
- Department of Correction and Rehabilitation
- Department of Transportation and Public Works
- Mental Health and Drug Addiction Services Administration
- Socio Economic Development Administration
- Administration for Children and Families
- Child Support Administration
- Environmental Quality Board
- Department of Health
- Department of Housing
- Department of Labor

(b) The scope of DTPR only considers the largest 13 agencies.